IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CWP No.12094 of 2006
Date of decision:26.10.2006

M/s Maur Oil and Dall Mills

....Appellant

versus

Market Committee, Mansa and another

....Respondent

CORAM: HON'BLE MR. JUSTICE ADARSH KUMAR GOEL
HON'BLE MR. JUSTICE RAJESH BINDAL

Present: Mr. Pawan Bansal, Advocate, for the petitioner.
Ms. Lisa Gill, Advocate, for the respondent.

JUDGMENT:

This petition has been filed against demand notice dated 2.6.2003, Annexure P.3, assessment order dated 27.5.2003, Annexure P.4 and appellate order dated 11.7.2006, Annexure P.7.

Case of the petitioner is that an illegal demand has been raised without disclosing any basis and the appeal has also been dismissed without dealing with the contention raised on behalf of the petitioner that no sale or purchase having taken place in the area of Market Committee, Mansa and market fee having already been paid in the other Market Committee where sale or purchase took place, for which Forms K-1 and K.K were duly submitted, the demand was illegal.

Learned counsel for the respondent fairly stated that as per certificate dated 23.10.2006 received from Market Committee, Mansa, Forms K-1 and KK submitted by the petitioner having been duly verified, nothing was due against the petitioner for which a demand notice was earlier issued. The communication of the Market Committee, Mansa is

taken on record as Exhibit 'X'.

In view of the above statement, the writ petition is dismissed as infructuous.

(Adarsh Kumar Goel)
Judge

October 26, 2006
'gs'

(Rajesh Bindal)
Judge